AMENDMENT
S/N 10/757,829
GROUP ART 3729

Amendments to the Claims:

This listing of claims will replace all prior versions, and listing, of claims in the application.

1-12. (Canceled)

13. (Currently amended) A method for manufacturing an acoustic matching member, the acoustic matching member comprising at least two layers including a first layer and a second layer, the method comprising the steps of:

(a) filling voids of a porous member with a fluid filling material to create the first layer;

(b) providing a surplus fluid filling material onto a surface of the porous member to create the second layer;

(c) solidifying the fluid filling material inside the voids and the surplus fluid filling material at the same time;

wherein the porous member and the filling material provide an acoustic matching member having a lower ~~low~~ sound velocity than a sound velocity of a vibration device to reduce sound reflections when sound travels between the ~~a~~ vibration device and an emission medium.

14-16. (Canceled)

17. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, wherein the filling material comprises epoxy resin.

18. (Canceled)

19. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, wherein after solidification the density of the second layer is less than the density of the first layer.

20. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, further comprising:

shaping the first layer and the second layer into a desired form after solidification.

21. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, wherein the porous member is a sintered porous member of ceramic or a mixture of ceramic and glass.

22. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, wherein the filling material is a wet gel material that comprises a solvent, and a drying step is conducted to remove the solvent and form a dry gel material.